IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

THURSDAY, THE TENTH DAY OF MARCH
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE M.H.S. ANSARI

and
THE HON'BLE MR JUSTICE T.CH.SURYA RAO

WRIT PETITION NO : 4507 of 2005

Between:

1. Itikala Rama Madduleti Reddy, S/o.Obula Reddy
   R/o.Bandi Atmakur Village and Mandal, Kurnool District
2. Itikala Madduleti Reddy S/o.Obula Reddy
   R/o.Bandi Atmakur Village and Mandal, Kurnool District
3. Itikala Venkata Subba Reddy S/o.Obula Reddy
   R/o.Bandi Atmakur Village and Mandal, Kurnool District

..... PETITIONERS

AND

1.The Revenue Divisional Officer cum-Land Acquisition Officer, Nandyal, Kurnool district.
2.The Income Tax Officer, Circle I Nandyal, Kurnool District.

.....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed herein the High Court may be pleased to issue an appropriate writ, order or direction more particularly one in the nature of writ of Mandamus directing the

respondents herein not to deduct any amount from the compensation amounts payable to the petitioners under the Civil Court Decrees towards Income Tax and to pay the said amount to the petitioners forthwith.

Counsel for the Petitioner: MR.C.PRAKASH REDDY

Counsel for the Respondents: GP FOR LAND ACQUISITION

The Court at admission stage made the following:

O R D E R (Per TCSR,J)

Petitioners seek a direction to the respondents not to deduct any amount from the compensation amounts payable to them under the civil court decrees, towards income tax and a direction to pay the compensation forthwith to the petitioners.

2. The matter is no more *res integra* and is covered by a Division Bench judgment of this court in W.P.No.3934/89 dated 13-12-1995(Peddireddy Ramireddy and Others v. Special Collector, Land Acquisition, Srisailam Project and others). While disposing of the said writ petition, this Court directed the petitioners therein to comply with the provisions of Sub Section 1(A) of Section 197(A) of Income Tax Act, by directing the petitioners to submit the declaration in writing in duplicate in the prescribed manner to the effect that the tax on his estimated total income of the previous year, in which such income is to be included in computing his total income will be nil. For that

purpose Form – 15-H was prescribed under Sub Section 1(A) of Section 197(A) of the Act. The petitioners are directed to furnish the necessary particulars in the said form with appropriate modifications, if any, in duplicate before the Land Acquisition Officer, within four weeks from the date of order. The authorities on being satisfied with the necessary particulars furnished, the Land Acquisition Officer shall file before the Court a memo to the effect that in view of the declarations furnished by the petitioners under sub section (1)(A) of Section 197 of the Act, the tax deduction under Section 194-A of the Act need not be effected and that the amount representing the interest payable on the enhanced compensation or the compensation as the case may be, can be disbursed to the parties concerned, without any deduction towards income tax. If for any reason, the Land Acquisition Officer feels that the particulars furnished in the declaration in form 15 H are not adequate or complete, petitioners concerned may be directed to rectify the deficiencies within a period of two weeks from the date of receipt of communication. It was further directed that the Land Acquisition Officer shall also send copies of declarations to the Chief Commissioner of Income Tax as required under sub section (2) of Section 197-A of the Act.

3. With the above directions, the writ petition has been disposed of earlier. Since the facts in the instant writ petition are identical, it can be disposed of with the above directions.

4. The writ petition is, therefore, allowed with the directions as contained in W.P.No.3934/1999.

5. Under the circumstances, no order as to costs.

M.H.S.ANSARI,J

T.CH.SURYA RAO,J

Avs/rns

Date:10.03.2005

To

1.The Revenue Divisional Officer cum-Land Acquisition Officer, Nandyal, Kurnool district.
2.The Income Tax Officer, Circle I Nandyal, Kurnool District.

3. 2 CCs to GP for Land Acquisation, High Court Buildings, Hyderabad. (OUT)

4. 2 CD copies.